SQUIRE, SANDERS & DEMPSEY, L.L.P. Counsel for the City of Dayton, Ohio G. Christopher Meyer (GM 9058) (OH 0016268) 4900 Key Tower, 127 Public Square Cleveland, Ohio 44114-1304 Telephone: (216) 479-8500 Facsimile: (216) 479-8780

cmeyer@ssd.com

## UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

----- X

: Chapter 11 In re

: Case No. 05-44481 DELPHI CORPORATION, et al., : Jointly Administered

:

Debtors. : Judge Drain

\_\_\_\_\_ X

#### **CERTIFICATE OF SERVICE**

I hereby certify that the City of Dayton's (1) Response to Debtors' Twenty-Sixth Omnibus Objection Pursuant to 11 U.S.C. § 502(b) and Fed. R. Bankr. P. 3007 to Certain (A) Duplicate or Amended Claims, (B) Untimely Claims Not Reflected on Debtors' Books and Records, (C) Untimely Claims, and (D) Claims Subject to Modification and Modified Claim Asserting Reclamation, or in the Alternative (2) Motion for Reconsideration of Expungement of the Claim of the City of Dayton Related to the Debtors' Thirteenth Omnibus Objection was served on the people identified on Exhibit A attached hereto via electronic transmission through the Court's electronic filing (ecf) system on the 12th day of March, 2008.

Respectfully submitted,

SQUIRE, SANDERS & DEMPSEY L.L.P.

/s/ G. Christopher Meyer

G. Christopher Meyer (GM-9058) (OH 0016268)

4900 Key Tower 127 Public Square

Cleveland, Ohio 44114-1304 Telephone: (216) 479-8500 Facsimile: (216) 479-8780

CMeyer@ssd.com

Counsel for the City of Dayton, Ohio

#### U.S. Bankruptcy Court

#### Southern District of New York

Notice of Electronic Filing

The following transaction was received from Dahl, Sherri Lynn entered on 3/12/2008 at 3:03 PM and filed on 3/12/2008

Case Name:

Delphi Corporation

Case Number:

05-44481-rdd

**Document Number:** 

13092

#### **Docket Text:**

Response to Motion City of Dayton's (1) Response to Debtors' Twenty-Sixth Omnibus Objection Pursuant to 11 U.S.C. ? 502(b) and Fed. R. Bankr. P. 3007 to Certain (A) Duplicate or Amended Claims, (B) Untimely Claims Not Reflected on Debtors' Books and Records, (C) Untimely Claims, and (D) Claims Subject to Modification and Modified Claim Asserting Reclamation, or in the Alternative (2) Motion for Reconsideration of Expungement of the Claim of the City of Dayton Related to the Debtors' Thirteenth Omnibus Objection (related document(s)[12686]) filed by Sherri Lynn Dahl on behalf of Dayton, City of. with hearing to be held on 3/19/2008 at 10:00 AM at Courtroom 610 (RDD) Objections due by 3/12/2008, (Dahl, Sherri)

The following document(s) are associated with this transaction:

Document description: Main Document

Original filename: G:\Dahl\Dayton March 12 2008 Response to 26th Omnibus Objection.pdf

**Electronic document Stamp:** 

[STAMP NYSBStamp\_ID=842906028 [Date=3/12/2008] [FileNumber=6553252-0] [a3c8a50487046d448ffb1bb2965e31b916a95e1bc01f8fdc2e00912fac068663a3605 53740ac2bb06151f3f027a6f15e9a381a1e308725a7eb431fae1b6afcd1]]

#### 05-44401-rad Notice will be electronically mailed to:

Anne Marie Aaronson aaronsoa@pepperlaw.com

David B. Aaronson david.aaronson@dbr.com

Elizabeth Abdelmasieh elizabeth@regencap.com

Franklin C. Adams franklin.adams@bbklaw.com

Jason R. Adams jadams@torys.com

Jennifer L. Adamy bankruptcy@goodwin.com

David J. Adler dadler@mccarter.com

Michael J. Alerding malerding@binghammchale.com

Joseph W. Allen jallen@jaeckle.com

Christopher A. Andreoff candreoff@jaffelaw.com, ckelley@jaffelaw.com

Philip D. Anker philip.anker@wilmerhale.com

Joel D. Applebaum japplebaum@clarkhill.com

Allison R. Bach abach@dickinsonwright.com

Stephen M. Bales sbales@zieglermetzger.com

C. David Bargamian dbargamian@bsdd.com

Courtney Engelbrecht Barr cbarr@lockelord.com, docket@lockelord.com;dknell@lockelord.com

William J. Barrett william.barrett@bfkn.com

David S. Barritt barritt@chapman.com

Joseph M. Barry jbarry@yest.com

Douglas P. Bartner dbartner@shearman.com, mtorkin@shearman.com,ned.schodek@shearman.com,yuichi.haraguchi@shearman.com,atenzer@shearr

Donald F. Baty dbaty@honigman.com

Douglas P. Baumstein dbaumstein@whitecase.com

Peter Nils Baylor pnb@nutter.com, pacton@nutter.com

Ronald Scott Beacher rbeacher@daypitnev.com

W. Robinson Beard jkirk@stites.com

Thomas M. Beeman tom@beemanlawoffice.com

Christopher Robert Belmonte cbelmonte@ssbb.com, pbosswick@ssbb.com

Ryan B. Bennett rbennett@kirkland.com,

asathy@kirkland.com;rkwasteniet@kirkland.com;pfraumann@kirkland.com;jgoldfinger@kirkland.com

Timothy C. Bennett tbennett@klng.com

Neil Matthew Berger neilberger@teamtogut.com,

dgeoghan@teamtogut.com;abrogan@teamtogut.com;jlee@teamtogut.com;cmilianes@teamtogut.com;sc

Leslie Ann Berkoff | lberkoff@moritthock.com

Jeffrey Bernstein jbernstein@mdmc-law.com

Brendan G. Best Bbest@dykema.com, ssalinas@dykema.com

Brendan G. Best bbest@dykema.com, ssalinas@dykema.com

Beth Ann Bivona bbivona@damonmorey.com, wsavino@damonmorey.com;mbrennan@damonmorey.com

Monica Susan Blacker monicablacker@akllp.com

Florence Bonaccorso-Saenz florence.saenz@la.gov

Charles E. Boulbol rtrack@msn.com

Eliza K. Bradley ebradley@robergelaw.com

William M. Braman wmbraman@binghammchale.com

Wendy D. Brewer wendy.brewer@btlaw.com, bankruptcyindy@btlaw.com

Allan S. Brilliant abrilliant@goodwinprocter.com, nymanagingclerk@goodwinprocter.com

Timothy W. Brink timothy.brink@dlapiper.com

Peter D. Broitman broitman.peter@dol.gov, sol-chi@dol.gov

James L. Bromley maofiling@cgsh.com;soneal@cgsh.com

Mark A. Broude mark.broude@lw.com

Dewitt Brown dewitt.brown@bipc.com

J. Michael Brown mbrown@gwblawfirm.com

Lee B. Brumitt Ibrumitt@dysarttaylor.com, sriley@dysarttaylor.com

Daniel E. Bruso dbruso@cantorcolburn.com, DMayhew@cantorcolburn.com

Tamika A. Bryant tab@h2law.com

Deborah M. Buell maofiling@cgsh.com

Kevin J. Burke kburke@cahill.com

Michael G. Busenkell mbusenkell@eckertseamans.com

John Wm. Butler jbutler@skadden.com, achavali@skadden.com

Aaron R. Cahn cahn@clm.com

Robert A. Calinoff rcalinoff@candklaw.com

Judy B. Calton jealton@honigman.com

Paul W. Carey bankrupt@modl.com, pwcarey@modl.com

Scott Cargill scargill@lowenstein.com

James S. Carr KDWBankruptcyDepartment@kelleydrye.com

Roberto Carrillo rcarrillo@gsblaw.com

D. Christopher Carson ccarson@burr.com

Michelle Carter mcarter@kslaw.com, pwhite@kslaw.com

Linda J. Casey caseyl@pepperlaw.com,

hillera@pepperlaw.com;jaffeh@pepperlaw.com;shieldsa@pepperlaw.com;barsonl@pepperlaw.com;kistl

Michael Cassell mcassell@lefkowitzhogan.com

Ben T. Caughey ben.caughey@icemiller.com

George B. Cauthen george.cauthen@nelsonmullins.com

Rocco A. Cavaliere rcavaliere@blankrome.com, senese@blankrome.com

Babette A. Ceccotti bceccotti@cwsny.com

Sarah B. Chapman Carter scarter@pselaw.com

Erik G. Chappell egc@lydenlaw.com

J Eric Charlton echarlton@hiscockbarclay.com

Maria E. Chavez-Ruark maria.ruark@dlapiper.com, richard.kremen@dlapiper.com

Conrad Chiu cchiu@daypitney.com

R. John Clark rjclark@hancocklaw.com, jmccarthy@hancocklaw.com;ssagert@hancocklaw.com

David D. Cleary david.cleary@dl.com, mkhambat@dl.com

Marvin E. Clements icnewyork@state.tn.us

Tiffany Strelow Cobb tscobb@vorys.com, eplitfin@vorys.com

Theodore A. Cohen tcohen@smrh.com, amontoya@sheppardmullin.com

Mark B. Conlan mconlan@gibbonslaw.com

Dennis J. Connolly dconnolly@alston.com

Susan M. Cook smcook@lambertleser.com

Patrick M. Costello pcostello@bbslaw.com

Thomas W. Cranmer cranmer@millercanfield.com, rouman@millercanfield.com;christenson@millercanfield.com

David N. Crapo dcrapo@gibbonslaw.com

Tyson A. Crist tcrist@szd.com

Michael G. Cruse mcruse@wnj.com

Gary H. Cunningham gcunningham@gmhlaw.com

Louis A. Curcio lcurcio@tpwlaw.com

Vincent D'Agostino vdagostino@lowenstein.com

Jeannine D'Amico jeannine.damico@cwt.com

Sherri Lynn Dahl sdahl@ssd.com, SSzymanski@ssd.com

Douglas R. Davis ddavis@paulweiss.com

Jeffry A. Davis jadavis@mintz.com, dsjohnson@mintz.com

Michael S. Davis mdavis@zeklaw.com, mmccarthy@zeklaw.com;rguttmann@zeklaw.com;mmillnamow@zeklaw.com

Carina M. De La Torre cdelatorre@boselaw.com

James J. DeCristofaro james.decristofaro@lovells.com

James J. DeCristofaro jdecristofaro@mofo.com

Karen Veronica DeFio kdefio@bsk.com

J. Michael Debbeler mdebbeler@graydon.com

Robert Dehney rdehney@mnat.com; gsaydah@mnat.com;cmiller@mnat.com;tdriscoll@mnat.com;dabbott@mnat.com;dbutz@mnat.com;jcin

Christopher M. Desiderio cdesiderio@nixonpeabody.com, nyc.managing.clerk@nixonpeabody.com

Gerard DiConza gdiconza@dlawpc.com, las@dlawpc.com

Maria J. DiConza diconzam@gtlaw.com, baddleyd@gtlaw.com;petermann@gtlaw.com

John P. Dillman houston bankruptcy@publicans.com

Karen Dine karen.dine@pillsburylaw.com

Stephen A. Donato sdonato@bsk.com, kdoner@bsk.com;heddy@bsk.com

J. Ted Donovan TDonovan@Finkgold.com;srshmulevitz@finkgold.com

William E. Dornbos william.dornbos@oag.state.ny.us

Amish R. Doshi adoshi@daypitney.com

Mary Joanne Dowd dowd.mary@arentfox.com, rothleder.jeffrey@arentfox.com

David G. Dragich ddragich@foley.com

David B. Draper ddraper@terra-law.com

Dennis J. Drebsky ddrebsky@nixonpeabody.com, nyc.managing.clerk@nixonpeabody.com

Robert W. Dremluk rdremluk@seyfarth.com, pbaisier@seyfarth.com,lravnikar@seyfarth.com,dchristian@seyfarth.com

Seth A. Drucker sdrucker@honigman.com

David W. Dykhouse dwdykhouse@pbwt.com;cbelanger@pbwt.com

Frank L. Eaton featon@whitecase.com, icruz@whitecase.com;mresnicoff@whitecase.com;lbegy@whitecase.com;tdee@whitecase.com

Weston T. Eguchi weguchi@mayerbrownrowe.com, cwilliams-pugh@mayerbrown.com

Gayle Ehrlich gehrlich@sandw.com

Robert L. Eisenbach reisenbach@cooley.com

Judith Elkin judith.elkin@haynesboone.com

Paige Leigh Ellerman ellerman@taftlaw.com

Bruce N. Elliott elliott@cmplaw.com

Rex H. Elliott loris@cooperelliott.com, rexe@cooperelliott.com; sheilav@cooperelliott.com

Barbara Ellis-Monro bellis-monro@sgrlaw.com

Alyssa Englund aenglund@orrick.com

Michael R. Enright menright@rc.com

Richard L. Epling richard.epling@pillsburylaw.com, gianni.dimos@pillsburylaw.com

Margot Erlich margot.erlich@pillsburylaw.com

### N-05-44481-rdhemDore131:05m Filed 03/13/08 Entered 03/13/08 08:22:57 Main Dogumen83 Pg 8 of 84

Earle I. Erman eerman@ermanteicher.com

Scott L. Esbin bankruptcyinfo@esbinalter.com, bankruptcyinfo@esbinalter.com

Michael S. Etkin metkin@lowenstein.com, mseymour@lowenstein.com

Stephen Vincent Falanga sfalanga@connellfoley.com, porr@connellfoley.com;jbarrow@connellfoley.com

Eugene I. Farber efarber747@aol.com

Kathleen A. Farinas kf@lgrslaw.com

Robert Michael Farquhar mfarquhar@winstead.com

Bonnie Glantz Fatell fatell@blankrome.com

Oscar B. Fears bfears@law.ga.gov, 02bfmail@law.ga.gov

Benjamin D. Feder Lauren.mcevoy@thompsonhine.com

Robert J. Feinstein rfeinstein@pszyj.com, dharris@pszyjw.com

Hermann Ferre hferre@thelenreid.com

Richard L. Ferrell Ferrell@taftlaw.com

Charles J. Filardi charles@filardi-law.com, abothwell@filardi-law.com

Andrea Fischer afischer@olshanlaw.com, ssallie@olshanlaw.com;rsalnave@olshanlaw.com

Jonathan L. Flaxer jflaxer@golenbock.com, ssmith@golenbock.com;avassallo@golenbock.com;eneuman@golenbock.com

Jonathan D. Forstot jforstot@tpw.com, mmuller@tpw.com;lcurcio@tpw.com

Mateo Fowler mateofowler@quinnemanuel.com

Mateo Z. Fowler leticiabustinduy@quinnemanuel.com

Edward M. Fox efox@klgates.com

Shawn Randall Fox sfox@mcguirewoods.com

Joseph D. Frank jfrank@fgllp.com, ccarpenter@fgllp.com;rheiligman@fgllp.com

Mark S. Frankel mfrankel@couzens.com

Thomas M. Franklin tmflaw@swbell.net

David H. Freedman dfreedman@ermanteicher.com

Michael Friedman mfriedman@rkollp.com, mschneider@rkollp.com;ksambur@rkollp.com

Scott J. Friedman sjfriedman@jonesday.com, sdignomirello@jonesday.com;ChicagoBRR@jonesday.com

Patricia B. Fugee pfugee@ralaw.com, lmsmith@ralaw.com

Lars H. Fuller lfuller@rothgerber.com

Timothy A. Fusco fusco@millercanfield.com, skoczylas@millercanfield.com

Thomas M. Gaa tgaa@bbslaw.com

James Gadsden bankruptcy@clm.com

James M. Garner jgarner@shergarner.com, jchocheles@shergarner.com

Victoria D. Garry vgarry@ag.state.oh.us

Joanne Gelfand joanne.gelfand@akerman.com

Yann Geron ygeron@foxrothschild.com

Philip J. Giacinti pjg@procopio.com, caw@procopio.com

Karen Giannelli kgiannelli@gibbonslaw.com

Leo J. Gibson lgibson@bsdd.com

Celeste R. Gill gillcr@michigan.gov, sherwoodj@michigan.com

Joseph M. Gitto jgitto@nixonpeabody.com

Eduardo J. Glas eglas@mccarter.com

Jeffrey R. Gleit jgleit@kasowitz.com, ffigueroa@kasowitz.com;cciuffani@kasowitz.com

Larry Ivan Glick larryglick@erols.com

Ronald L. Glick rlg@stevenslee.com

Matthew Alexander Gold courts@argopartners.net

Scott R. Goldberg sgoldber@quarles.com

Scott A. Golden sagolden@hhlaw.com, khseal@hhlaw.com

Robert C. Goodrich nashvillebankruptcyfilings@stites.com

Robert D. Gordon rgordon@clarkhill.com

Gary A. Gotto ggotto@krplc.com

Garry M. Graber ggraber@hodgsonruss.com, bomalley@hodgsonruss.com;mmuskopf@hodgsonruss.com

David S. Gragg dgragg@langleybanack.com, cjohnston@langleybanack.com

Jeffrey J. Graham jgraham@sommerbarnard.com, ecfclerk@sommerbarnard.com;denisa.wineinger@sommerbarnard.com

Warren R. Graham wrg@dmlegal.com

Gary E. Green ggreen@fagelhaber.com

Jonathan S. Green greenj@millercanfield.com

Wendy B. Green wgreen@formanlaw.com

John T. Gregg jgregg@btlaw.com

Lisa S. Gretchko lgretchko@howardandhoward.com, dbrandon@howardandhoward.com

Stephen H. Gross sgross@hodgsonruss.com, rcipollaro@hodgsonruss.com

Stephen B. Grow sgrow@wnj.com, kfrantz@wnj.com

Janice Beth Grubin janice.grubin@dbr.com, daniel.northrop@dbr.com

Kevin Grzelak phcdelphi@priceheneveld.com

Peter J. Gurfein pgurfein@akingump.com

Elizabeth A. Haas info@thehaaslawfirm.com

Dennis M. Haley dhaley@winegarden-law.com

Michael Leo Hall mhall@burr.com

Timothy C. Hall tch@previant.com

Alan D. Halperin ahalperin@halperinlaw.net, eganc@halperinlaw.net;cmitchell@halperinlaw.net;cbattaglia@halperinlaw.net

Matthew W. Hamilton electronic notice @fulcruminv.com

William J. Hanlon whanlon@seyfarth.com, bosuscourt@seyfarth.com

Kristopher M. Hansen insolvency2@stroock.com;docketing@stroock.com

Jill M. Hartley jh@previant.com

Brian W. Harvey bharvey@goodwinprocter.com, bharvey@goodwinprocter.com

Lonie A. Hassel lah@groom.com

William M. Hawkins whawkins@loeb.com

Nava Hazan nhazan@mwe.com

Rvan D. Heilman rheilman@schaferandweiner.com

Ira L. Herman ira.herman@tklaw.com, bankr.nyc@tklaw.com;suhailah.sallie@tklaw.com

Neil E. Herman Nherman@morganlewis.com

Brian S. Hermann bhermann@paulweiss.com

William Heuer wheuer@dl.com

Jeannette Eisan Hinshaw jhinshaw@boselaw.com, kmcintosh@boselaw.com

Robert M. Hirsh hirsh.robert@arentfox.com

Shannon E. Hoff Shannon.Hoff@hmw.com, mstinson@burr.com

Michelle R. Holl mholl@mayerbrownrowe.com

Stephanie K. Hoos stephanie.hoos@bingham.com

Bruce W. Hoover bhoover@goldbergsegalla.com, jsymack@goldbergsegalla.com

John R. Humphrey jhumphrey@sbalawyers.com, jhumphrey@sbalawyers.com;ecfclerk@sommerbarnard.com

John J. Hunter jrhunter@hunterschank.com, sharonaldrich@hunterschank.com

Jay W. Hurst jay.hurst@oag.state.tx.us

Donald J. Hutchinson hutchinson@millercanfield.com

Roland Hwang hwangr@michigan.gov

Michael G. Insalaco minsalaco@zeklaw.com

Peter Janovsky PJanovsky@ZEKlaw.com

Susan Jennik sjennik@kjmlabor.com

Hilary Jewett hjewett@foley.com

Mary L. Johnson mjohnson@sheppardmullin.com, msternstein@sheppardmullin.com

Roger G. Jones rjones@bccb.com

Gregory J. Jordan gjordan@dykema.com

Richard Josephson rcjosephson@stoel.com, basargent@stoel.com

John E. Jureller jjureller@klestadt.com, jjureller@klestadt.com

Dana P. Kane lsi@liquiditysolutions.com, sfriedberg@liquiditysolutions.com

Andrew C. Kassner andrew.kassner@dbr.com

Jessica Kastin jkastin@omm.com, #nymanagingattorney@omm.com

William M. Katich wkatich@atg.state.il.us

Kristi A. Katsma kkatsma@dickinsonwright.com, dnavin@dickinsonwright.com

Patrick J. Keating pkeating@bdblaw.com

David Kennedy david.kennedy2@usdoj.gov

Thomas M. Kennedy tkennedy@kjmlabor.com

Jocelyn Keynes jk@stevenslee.com

Ron Kilgard BankruptcyECF@krplc.com, BankruptcyECF@krplc.com

Karen L. Kirshenbaum kkirshenbaum@lynchrowin.com

Tracy L. Klestadt tklestadt@klestadt.com, tklestadt@gmail.com

Brandi P. Klineberg bklineberg@moritthock.com

Jonathan Koevary jkoevary@kramerlevin.com, rwagner@kramerlevin.com

Howard Koh hkoh@meisterseelig.com

Seth F. Kornbluth skornbluth@herrick.com

Alan M. Koschik akoschik@brouse.com

Lawrence J. Kotler ljkotler@duanemorris.com

Stuart A. Krause skrause@zeklaw.com

Julia S. Kreher jkreher@hodgsonruss.com, pmacpher@hodgsonruss.com

Duane Kumagai dkumagai@rutterhobbs.com

### Ne**05-M4/4816rdld**ern**Dóce183/1805**m Filed 03/13/08 Entered 03/13/08 08:22:57 MainHagcument3 Pg 13 of 84

David R. Kuney dkuney@sidley.com,

nroberge@sidley.com;kjacobs@sidley.com;vleather@sidley.com;zdelacru@sidley.com;lkujawski@sidle

Glenn M. Kurtz gkurtz@whitecase.com

Randall D. LaTour rdlatour@vssp.com, cdfricke@vorys.com;jcookdubin@vorys.com

Darryl S. Laddin bkrfilings@agg.com

Stuart A. Laven slaven@bfca.com

James N. Lawlor jlawlor@wmd-law.com, gbenaur@wmd-law.com

Elena Lazarou elazarou@reedsmith.com, elazarou@reedsmith.com,cwilliams@reedsmith.com

Thomas A. Lee notices@becket-lee.com

David S. Lefere davidl@bolhouselaw.com

Harris Donald Leinwand hleinwand@aol.com, hleinwand@aol.com

David E. Lemke david.lemke@wallerlaw.com,

cathy.thomas@wallerlaw.com;chris.cronk@wallerlaw.com;robert.welhoelter@wallerlaw.com;wallerban

Joseph H. Lemkin jhlemkin@duanemorris.com, vmarchello@duanemorris.com

Ira M. Levee ilevee@lowenstein.com, akowalski@lowenstein.com

Jill Levi jlevi@toddlevi.com, drosenberg@toddlevi.com

Jeffrey M. Levinson jml@ml-legal.com

Kenneth M. Lewis klewis@rosenpc.com, srosen@rosenpc.com

Kim Martin Lewis kim.lewis@dinslaw.com, john.persiani@dinslaw.com;lisa.geeding@dinslaw.com

Mark S. Lichtenstein mlichtenstein@crowell.com, mlichtenstein@crowell.com

Eric Lopez Schnabel schnabel.eric@dorsey.com

Dennis W. Loughlin dloughlin@wnj.com, sfraser@wnj.com

Daniel A. Lowenthal dalowenthal@pbwt.com, mcobankruptcy@pbwt.com

A. Peter Lubitz plubitz@schiffhardin.com

Donald K. Ludman dludman@brownconnery.com

Matthew J. Lund kovskyd@pepperlaw.com

Sara Klettke MacWilliams skm@h2law.com

Amina Maddox amina.maddox@law.dol.lps.state.nj.us

John S. Mairo jsmairo@pbnlaw.com,

jmgastineau@pbnlaw.com;mdlaskowski@pbnlaw.com;sakelly@pbnlaw.com;cjalvarado@pbnlaw.com;jc

Donald W. Mallory donald.mallory@dinslaw.com

Amy Wood Malone amalone@colwinlaw.com

Jacob A. Manheimer mpottle@pierceatwood.com

Nauni Manty ecfb@felhaber.com

Kayalyn A. Marafioti kmarafio@skadden.com, jharring@skadden.com

Andrew L. Margulis amargulis@ropers.com

Dorothy H. Marinis-Riggio demarinis@candklaw.com

Ilan Markus imarkus@tylercooper.com

John J. Marquess jjm@legalcost.com

Madison L. Martin nashvillebankruptcyfilings@stites.com

Richard Gary Mason rgmason@wlrk.com

Victor J. Mastromarco vmastromar@aol.com

Deborah A. Mattison dmattison@wcqp.com

Thomas J. Matz tmatz@skadden.com

Kristin B. Mayhew abothwell@pepehazard.com

Daniel P. Mazo dpm@curtinheefner.com

Aaron G. McCollough amccollough@mcguirewoods.com

Michael K. McCrory michael.mccrory@btlaw.com, bankruptcyindy@btlaw.com

Ralph E. McDowell rmcdowell@bodmanllp.com

Douglas J. McGill douglas.mcgill@dbr.com

Frank McGinn ffm@bostonbusinesslaw.com

Scott S. McKessy smckessy@reedsmith.com

Michelle McMahon michelle.mcmahon@bryancave.com, dortiz@bryancave.com

Greta A. McMorris gmcmorris@stinsonmoheck.com

Austin L. McMullen amcmulle@bccb.com

Patrick E. Mears patrick.mears@btlaw.com

Derek F. Meek dmeek@burr.com

Barbara S Mehlsack bmehlsack@gkllaw.com

Timothy Mehok timothy.mehok@hellerehrman.com

Richard M. Meth msteen@daypitney.com

G. Christopher Meyer cmeyer@ssd.com

Sally Meyer smeyer@madisonliquidity.com

Merle C. Meyers mmeyers@mlg-pc.com

Robert N. Michaelson rmichaelson@klgates.com

Angela Z. Miller amiller@phillipslytle.com, jhahn@phillipslytle.com

Brian Parker Miller parker.miller@alston.com

Kathleen M. Miller kmm@skfdelaware.com, tlc@skfdelaware.com

W. Timothy Miller miller@taftlaw.com

Alan K. Mills amills@btlaw.com, bankruptcyindy@btlaw.com

Robert K. Minkoff lsi@liquiditysolutions.com, rminkoff@liquiditysolutions.com;sfriedberg@liquiditysolutions.com

Joseph Thomas Moldovan bankruptcy@morrisoncohen.com, mdallago@morrisoncohen.com;ny76@ecfcbis.com

James P. Moloy imoloy@dannpecar.com

Michael C. Moody mmoody@okmlaw.com, firm@okmlaw.com;morourke@okmlaw.com

Audrey E. Moog amoog@hhlaw.com

Brett S. Moore bsmoore@pbnlaw.com, mdlaskowski@pbnlaw.com;sakelly@pbnlaw.com;jmgastineau@pbnlaw.com;cjalvarado@pbnlaw.com;ri

Brian F. Moore bmoore@mccarter.com

Gene T. Moore gtmlaw@bellsouth.net

Thomas R. Morris morris@silvermanmorris.com, morris@silvermanmorris.com

Andrew L. Morrison amorrison@reedsmith.com, rmarino@reedsmith.com

Sarah E. Morrison sarah.morrison@doj.ca.gov

Whitney L. Mosby wmosby@binghammchale.com

Eric T. Moser eric.moser@klgates.com, kristen.serrao@klgates.com

Alisa Mumola alisa@contrariancapital.com

Jill L. Murch jmurch@foley.com, khall@foley.com

James P. Murphy murph@berrymoorman.com

Lawrence J. Murphy lmurphy@honigman.com

Robert D. Nachman rnachman@scgk.com

Bruce S. Nathan bnathan@lowenstein.com

Melissa Z. Neier mneier@ibolaw.com

Michael R. Nestor bankruptcy@ycst.com

Lauren Newman inewman@fagelhaber.com

Marie L. Nienhuis mnienhuis@gklaw.com, zraiche@gklaw.com;mroufus@gklaw.com

Timothy F. Nixon tnixon@gklaw.com, zraiche@gklaw.com;mroufus@gklaw.com

Richard P. Norton rnorton@hunton.com

Gordon Z. Novod gnovod@kramerlevin.com

Kasey C. Nye knye@quarles.com

Michael P. O'Connor mpolaw@aol.com

Michael O'Hayer mkohayer@aol.com

Martin P. Ochs martin@oglaw.net

Sean A. Okeefe sokeefe@winthropcouchot.com

Patrick J. Orr porr@klestadt.com

Karen Ostad kostad@mofo.com

### NOS-44448 Lendider Doix 13105 Filed 03/13/08 Entered 03/13/08 08:22:57 Main Dogculment 83

Mark Russell Owens mowens@btlaw.com, mowens@btlaw.com;bankruptcyindy@btlaw.com

Nicholas R. Pagliari npagliari@quinnfirm.com, mseaberg@quinnfirm.com;dcornelius@quinnfirm.com

Charles Palella cpalella@kurzman.com

Ingrid S. Palermo ipalermo@hselaw.com

Charles N. Panzer cpanzer@sillscummis.com

Richard J. Parks rjp@pbandg.com, kas2@pbandg.com

Felton E. Parrish fparrish@kslaw.com

Susan P. Persichilli susan.persichilli@bipc.com

Geoffrey J. Peters colnyecf@weltman.com

Lowell Peterson lpeterson@msek.com

Ronald R. Peterson rpeterson@jenner.com, anicoll@jenner.com;docketing@jenner.com

Ed Phillips ephillips@thurman-phillips.com

Christine A.M. Pierpont cpierpont@ssd.com

Alex Pirogovsky apirogovsky@uhlaw.com

Leslie A. Plaskon leslieplaskon@paulhastings.com

David M. Posner dmposner@hhlaw.com, dmposner@hhlaw.com;khseal@hhlaw.com;mferrara@hhlaw.com

Constantine Pourakis cp@stevenslee.com

Mark T. Power

MPower@HahnHessen.com;kcraner@hahnhessen.com;jcerbone@hahnhessen.com;kcraner@hahnhesser

Susan Power-Johnston sjohnston@cov.com

Ronald S. Pretekin pretekin@coollaw.com, piatt@coollaw.com

Dennis E. Quaid dquaid@fagelhaber.com

Paul A. Rachmuth prachmuth@reedsmith.com

Thomas B. Radom radom@butzel.com

Dennis Jay Raterink raterinkd@michigan.gov

## N**-05-44481**-ordbern**Doce1\$4:05**m Filed 03/13/08 Entered 03/13/08 08:22:57 Main **Page**uments Pg 18 of 84

Gary Ravert gravert@mwe.com

Eric T. Ray eray@balch.com

Ira A. Reid ira.a.reid@bakernet.com

Steven J. Reisman sreisman@cm-p.com, athau@cm-p.com;jbarucha@cm-p.com;webmaster@docketware.com;ceilbott@cm-p.com;jdrew@cm-p.com;sbeyer@cm-p.com;jthomison@curtis.com

Kenneth A. Reynolds kar@pryormandelup.com

Geoffrey A. Richards grichards@kirkland.com

Marc E. Richards mrichards@blankrome.com

Tracy E. Richardson tracy.richardson@dol.lps.state.nj.us

Craig Philip Rieders crieders@gjb-law.com;cgreco@gjb-law.com, cgreco@gjb-law.com;bamron@gjb-law.com

Sandra A. Riemer sriemer@phillipsnizer.com, ddore@phillipsnizer.com

Marianne Goldstein Robbins mgr@previant.com, em@previant.com

Matthew R. Robbins mrr@previant.com

Elizabeth A. Roberge eroberge@robergelaw.com

Jean R. Robertson jrobertson@calfee.com, jrobertson@calfee.com

Scott D. Rosen srosen@cb-shea.com

Heath D. Rosenblat hrosenblat@kayscholer.com

Paul M. Rosenblatt prosenblatt@kilpatrickstockton.com

Jeffrey A. Rosenthal maofiling@cgsh.com

David A. Rosenzweig DRosenzweig@Fulbright.com

David S. Rosner ffigueroa@kasowitz.com;dfliman@kasowitz.com

Ira Rubin irarubin265@aol.com, norma@bizwoh.rr.com

Robert B. Rubin brubin@burr.com

Maura I. Russell dangiulo@dreierllp.com, jguerrier@dreierllp.com

E. Todd Sable tsable@honigman.com

### NOS-4448 Sendidem Docet 31:05 Filed 03/13/08 Entered 03/13/08 08:22:57 Main Docet 183 Pg 19 of 84

Chester B. Salomon cs@stevenslee.com

Brian D. Salwowski bsalwowski@atg.state.in.us

Diane W. Sanders austin.bankruptcy@publicans.com

William A. Sankbeil was@krwlaw.com

Thomas P. Sarb ecfsarbt@millerjohnson.com

Robert V. Sartin rsartin@fbtlaw.com

William F. Savino wsavino@damonmorey.com

Thomas J. Schank tomschank@hunterschank.com

Ilan D. Scharf ischarf@pszjlaw.com

Michael L. Schein mschein@vedderprice.com, ecfnydocket@vedderprice.com

James R. Scheuerle jrs@parmenterlaw.com, lms@parmenterlaw.com

William H. Schorling william.schorling@bipc.com

Christopher P. Schueller christopher.schueller@bipc.com, darcy.drons@bipc.com

Charles P. Schulman cschulman@sachnoff.com

Sheila R. Schwager srs@hteh.com

Bryan I. Schwartz bschwartz@lplegal.com

Matthew L. Schwartz matthew.schwartz@usdoj.gov

Mark S. Scott mscott@riemerlaw.com

Lon J. Seidman mail@rsmllp.com, mail@rsmllp.com

Howard Seife arosenblatt@chadbourne.com

Jay Selanders jay.selanders@kutakrock.com

Gary I. Selinger gselinger@hodgsonruss.com

Mark A. Shaiken mshaiken@stinson.com, jgant@stinson.com;amurdock@stinsonmoheck.com

Mark H. Shapiro shapiro@steinbergshapiro.com

Andrea Sheehan sheehan@txschoollaw.com, coston@txschoollaw.com;asheel@yahoo.com

Andrew Howard Sherman asherman@sillscummis.com, asherman@sillscummis.com

### N.05-44481.orddern.D.o.ce1331.05m Filed 03/13/08 Entered 03/13/08 08:22:57 Main paggyments 3 Pg 20 of 84

Mark Sherrill mark.sherrill@sablaw.com

Joseph E. Shickich jshickich@riddellwilliams.com

Stephen J. Shimshak sshimshak@paulweiss.com, sshimshak@paulweiss.com

Robert J. Sidman rjsidman@vorys.com, cdfricke@vorys.com;bkbowers@vorys.com

Aaron M. Silver asilver@honigman.com

Paul N. Silverstein paulsilverstein@andrewskurth.com, jlevine@akllp.com

Sam O. Simmerman sosimmerman@kwgd.com, mhelmick@kwgd.com

John A. Simon jsimon@foley.com

Joseph E. Simpson jsimpson@hselaw.com

Thomas R. Slome mail@rsmllp.com

Richard G. Smolev rsmolev@kayescholer.com, rrotman@kayescholer.com;maosbny@kayescholer.com

Jesse L. Snyder jsnyder@tpwlaw.com, jforstot@tpwlaw.com;mmuller@tpwlaw.com;cgraham@tpwlaw.com

Marc P. Solomon msolomon@burr.com

Sean C. Southard ssouthard@klestadt.com, sfurst@klestadt.com

Paul H. Spaeth spaethlaw@phslaw.com

Robyn J. Spalter notice@regencap.com

Sarah F. Sparrow ssparrow@tuggleduggins.com, martit@tuggleduggins.com

Brian D. Spector bspector@selawfirm.com, kdillon@selawfirm.com

Douglas E. Spelfogel dspelfogel@bakerlaw.com

Michael A. Spero jspecf@sternslaw.com

Byron C. Starcher byron.starcher@nelsonmullins.com

Robert J. Stark claukamg@brownrudnick.com

Catherine Steege csteege@jenner.com

Matthew B. Stein mstein@sonnenschein.com

### N.05-44481.ordbern.D.o.ce1331.05m Filed 03/13/08 Entered 03/13/08 08:22:57 Main 120ge1200ent83 Pg 21 of 84

Bonnie Steingart steinbo@ffhsj.com, nydocketclrk@ffhsj.com

Stephen P. Stella attorneystella@sszpc.com

Malani Sternstein msternstein@sheppardmullin.com

Alexander Stotland axs@maddinhauser.com, msl@maddinhauser.com;bac@maddinhauser.com

Brent C. Strickland bstrickland@wtplaw.com

Joseph G. Strines joseph.strines@dplinc.com

James M. Sullivan jmsullivan@mwe.com

Michelle T. Sutter msutter@ag.state.oh.us

Paul Sweeney psweeney@linowes-law.com

Dona Szak dszak@ajamie.com

Robert Szwajkos rsz@curtinheefner.com

Douglas T. Tabachnik dtabachnik@dttlaw.com

Jeffrey L. Tanenbaum

garrett.fail@weil.com;robert.lemons@weil.com;michele.meises@weil.com;larnett@intlsteel.com

Roger L. Tarbutton roger.tarbutton@jocogov.org

John E. Taylor jtaylor@binghammchale.com

Samuel Jason Teele iteele@lowenstein.com

Andrew M. Thaler thaler@tglawfirm.com, thaler@tglawfirm.com

Zakarij O. Thomas zothomas@klettrooney.com

Janice L. Thompson Thompson.Janice@dol.gov

Melinda S. Thornton cao.bkc@miamidade.gov

Gordon J. Toering gtoering@wnj.com

Albert Togut alcourt@teamtogut.com, kackerman@teamtogut.com

Sheldon S. Toll lawtoll@comcast.net

Laura L. Torrado ltorrado@bear.com, msussman@bear.com

Michael A. Trentadue mtrentadue@boselaw.com

### N-05-144481.ordbern-Doce1331:05n Filed 03/13/08 Entered 03/13/08 08:22:57 Main 120c 2mont 3 Pg 22 of 84

Martin B. Tucker mtucker@fbtlaw.com

Raymond J. Urbanik rurbanik@munsch.com

Philip Urofsky philip.urofsky@cwt.com, purofsky@yahoo.com

Robert Usadi rusadi@cahill.com

Shmuel Vasser svasser@eapdlaw.com

Lori V. Vaughan lvaughan@foley.com

Frank F. Velocci frank.velocci@dbr.com, steven.alfred@dbr.com

Gary Vist gvist@masudafunai.com

Joseph J. Vitale jvitale@cwsny.com

Arthur T. Walsh rkirby@omclaw.com

Sean M. Walsh swalsh@gmhlaw.com, jmahar@gmhlaw.com

Michael D. Warner bankruptcy@warnerstevens.com

W. Clark Watson cwatson@balch.com

Robert K. Weiler rweiler@greenseifter.com, lellis@greenseifter.com

William P. Weintraub wweintraub@fklaw.com, vgarvey@fklaw.com

Jay Welford jwelford@jaffelaw.com, dgoldberg@jaffelaw.com;pbarr@jaffelaw.com;phage@jaffelaw.com

Robert J. Welhoelter robert.welhoelter@wallerlaw.com, darlene.banach@wallerlaw.com;chris.cronk@wallerlaw.com;bk@wallerlaw.com

Elizabeth Weller dallas.bankruptcy@publicans.com

David A. Wender david.wender@alston.com

Michael R. Wernette mwernette@schaferandweiner.com

Robert A White rwhite@murthalaw.com

Amy Williams-Derry awilliams-derry@kellerrohrback.com, hvargas@kellerrohrback.com

Stephen F. Willig swillig@damato-lynch.com, ecf@damato-lynch.com;hfried@damato-lynch.com

Eric R. Wilson KDWBankruptcyDepartment@Kelleydrye.com

W. Joe Wilson jwilson@tylercooper.com

### Ne05-44481@rdbernDoce1331:05m Filed 03/13/08 Entered 03/13/08 08:22:57 Main Page @nen83 Pg 23 of 84

Jeffrey C. Wisler jcw@cblhlaw.com

Douglas Wolfe dwolfe@asmcapital.com

Robert D. Wolford ecfwolfordr@millerjohnson.com

Richard L. Wynne richard wynne@kirkland.com;sperry@kirkland.com

Zhiyuan Xu mxu@schiffhardin.com

David Farrington Yates fyates@sonnenschein.com

Stephen L. Yonaty syonaty@chwattys.com

German Yusufov pcaocybk@pcao.pima.gov

Helen A. Zamboni hzamboni@underbergkessler.com

Menachem O. Zelmanovitz mzelmanovitz@morganlewis.com

Peter Alan Zisser nyc-bkcyecf@hklaw.com

#### 05-44481-rdd Notice will not be electronically mailed to:

Elizabeth B. Ahlemann 905 West Boulevard N. Elkhart, IN 46514

1599963 Ontario Limited

3V Capital Management LLC 3V Capital Management LLC 1 Greenwich Office Park N 51 E Weaver St Greenwich, CT 06831

975 Opdyke LP, et al.

AFI, LLC One University Plaza Suite 312 Hackensack, NJ 07601

Actoras Partners LTD

Affinia Group Inc.

Elizabeth Bottorf Ahlemann CTS Corporation 905 West Boulevard N. Elkhart, IN 45614

Air Products and Chemicals, Inc.

,

Akerman Senterfitt Akerman Senterfitt, Esqs. Las Olas Centre II, Ste 1600 350 East Las Olas Blvd. Ft. Lauderdale, Fl 33301-2229

Michael J. Alerding

,

Allen & Overy LLP

,

Alstom Power Environmental Consult GmbH

,

Alstom Power Equipment

,

Harvey Altus 30500 Northwestern Hwy., Ste 500 Farmington Hills, MI 48334

American Finance Group, Inc. d/b/a Guaranty Capital Corporation

,

American Molded Products LLC

,

Mark K. Ames Taxing Authority Consulting Services, PC 2812 Emerywood Parkway Suite 220 Richmond, VA 23294

Ames Reese, Inc.

,

Manda L. Anagnost 1024 N. Michigan Avenue P.O. Box 3197 Saginaw, MI 48605-3197 Kyra E. Andrassy Weiland, Golden, Smiley, Wang, Ekvall &Strok, LLP. 650 Town Center Drive, Suite 950 Costa Mesa, CA 92626

Joel D. Applebaum

Association of Businesses Advocating Tariff Equity

Bruce D. Atherton BRUCE D. ATHERTON & ASSOCIATES, PLLC 455 S. 4th Street, Suite 1450 Louisville, KY 40202-2528

Atradius

B & B Machine & Grinding Service, Inc.

Russell C. Babcock

Kristine G. Baker

Ball Systems, Inc.

Banco J.P. Morgan, S.A., Institucion de Banca Multiple, J.P. Grupo Financiero, Division Fiduciaria, Not Individually, but in its Capacity as Trustee of Trust F/00121; Prudential Financial, Inc.; Prude

Mark I Bane Ropes & Gray LLP 1211 Avenue of the Americas New York, NY 10036-8704 mark.bane@ropesgray.com

Bank of America, N.A.

Bank of America, N.A.

Alice J. Banus

### NOS-4448 Sendidem Doce 13/105 m Filed 03/13/08 Entered 03/13/08 08:22:57 Main Doce 13/105 Pg 26 of 84

Margaret Bartindale
State of Michigan
Department of Attorney General
Revenue & Collections Division
3030 W. Grand Blvd. 10th Fl. Ste. 200
Detroit, MI 48202

Robert E. Bartkus DILLON, BITAR & LUTHER LLC 53 Maple Avenue P.O. Box 398 Morristown, NJ 07963-0398

Andrew R. Basile

,

Bay County (FLA.) Tax Collector's

,

Bay County, Florida

,

Bay County, Florida, Tax Collector

,

Beacon Reel Co.

•

Victoria Bean

,

Michael Beard

,

Jody A. Bedenbaugh

,

Bell, Anderson & Sanders LLC

,

Howard S. Beltzer Morgan, Lewis & Bockius LLP 101 Parke Avenue New York, NY 10178 hbeltzer@morganlewis.com

Bradley A. Bennett

,

Glenn P. Berger Jaffe & Asher LLP 600 Third Avenue New York, NY 10016

Neil Berger Togut, Segal & Segal LLP 1 Penn Plaza, Ste., 3335 New York, NY 10119

Neil Berger Togut, Segal & Segal LLP One Penn Plaza, Suite 3335 New York, NY 10119

Bing Metals Group, Inc.

,

**Bio-Serv Corporation** 

,

Anthony D. Boccanfuso
Arnold & Porter
399 Park Avenue
New York, NY 10022
Anthony Boccanfuso@aporter.com, quebecorservice@aporter.com

Bona Vista

,

Bona Vista Programs, Inc.

,

Bond, Schoeneck & King, PLLC Attn: Stephen A. Donato, Esq. One Lincoln Center 18th Floor Syracuse, NY 13202

Booth Udall, PLC

,

Borg Indak, Inc.

\*

John S. Brannon

,

Barbara S. Brenner

,

Robert F. Brown Rendigs, Fry, Kiely & Dennis, L.L.P.

# NOS-4448LendbernDiocelS105m Filed 03/13/08 Entered 03/13/08 08:22:57 Main Pageuments Pg 28 of 84

One West Fourth Street
Suite 900
Cincinnati, OH 45202-3688
Brown & James, P.C.
blown & James, 1.C.
Frank X. Budelewski
,
Buell Automatics, Inc.
,
Bryan Bueltel
,
Buffalo Check Cashing, Inc.
,
Burr & Forman LLP
420 North 20th Street
Suite 3100
Birmingham, AL 35203
John Wm Buttler
,
C&S Logos Patent and Law Office
,
CDW Computer Centers, Inc.
,
CH & I Technologies, Inc.
,
CH2M Hill, Inc.
,
CPI Control & Power, Inc.
,
CSX Transportation
·
CT Corporation
·
CT Corporation
,

```
CT a Wolters Kluwer Business
CTP Carrera, Inc. d/b/a Carclo Technical Plastics
CTP Carrera, Inc., d/b/a Carclo Technical Plastics
Cadena Law Firm, P.C.
Barbara Lee Caldwell
Hebert Schenk P.C.
4742 N. 24th Street
Suite 100
Phoenix, AZ 85016
Thomas R. Califano
DLA Piper US LLP
1251 Avenue of the Americas
29th Floor
New York, NY 10020-1104
thomas.califano@dlapiper.com,
jeremy.johnson@dlapiper.com;vincent.roldan@dlapiper.com;john.mcnicholas@dlapiper.com;william.cc
Callanan Industries, Inc.
Joseph A. Carbone
Joseph A. Carbone Co., L.P.A.
1370 Ontario Street
Suite 800
Cleveland, OH 44113
Cardinal Law Group, Ltd.
Jeffrey G. Carl
6597 Parkwood Dr.
Lockport, NY 14094
Joan B. Carmack
Sharyl Carter
Sharyl Y. Carter
```

Sharyl Y. Carter

٠

Sharyl Y. Carter

,

Catalytic Solutions, Inc.

,

George B. Cauthen

,

Babette A. Ceccotti Cohen, Weiss and Simon LLP 330 West 42nd Street New York, NY 10036

Central Transport International, Inc. c/o Mark H. Shapiro 24901 Northwestern Highway Suite 611 Southfield, MI 48075

Brad A. Chalker Law Offices of Brad A. Chalker, LLC. 848-C East Franklin St. Centerville, OH 45459

Ralph E. Chapman

,

Sarah B. Chapman Carter

,

Chi-Hau Chen 415 Bradford Place N. Dartmouth, MA 02747

Wanda W. Chen 415 Bradford Place N. Dartmouth, MA 02747

Matthew W. Cheney Orrick, Herrington, & Sutcliffe LLP 3050 K Street, N.W. Washington, DC 20007

Stuart F. Cheney

,

Cherry Corporation

#### NOS-4448 Sendiderr Doc e13/105m Filed 03/13/08 Entered 03/13/08 08:22:57 Main 12/06/11/83 Pg 31 of 84

McDermott Will & Emery LLP 340 Madison Avenue New York, NY 10173-1922

Cherry GMBH McDermott Will & Emery LLP 340 Madison Avenue New York, NY 10173-1922

Chester, Willcox & Saxbe, LLP.

,

Mark Ira Chinitz
Stein Riso Mantel LLP
405 Lexington Avenue
New York, NY 10174
mark.chinitz@steinrisomantel.com;christine.mayer@steinrisomantel.com

Matthew Ciaramitaro

,

Megan E. Clark Freking & Betz 525 Vine Street Sixth Street Cincinnati, OH 45202

Clark, Thomas & Winters PC c/o Will Guerrant 300 W. Sixth Street, Suite 1500 Austin, TX 78701

Mark G. Claypool

,

Clerk's Office U.S. Bankruptcy Court

,

Robert W. Coberg

,

Coface North America, Inc.

,

Thomas W. Coffey

•

Collector of Revenue for St. Louis County, Missouri

,

Collector of Revenue, St. Louis County, Missouri

Commissioner of Revenue for the Commonwealth of Massachusetts ("MDOR")

Commodity Management Services and GBS Printed Products & Services

Commonwealth of Pennsylvania Department of Revenue

Control Masters, Inc.

Controls Crew Co., Inc.

Michael L. Cook Schulte Roth & Zabel LLP 919 Third Avenue New York, NY 10022 michael.cook@srz.com, michael.cook@srz.com

Susan A. Cook

Jeffrey A. Cooper Carella, Byrne, Bain, Gilfillan, Cecchi, Stewart & Olstein 5 Becker Farm Road Roseland, NJ 07068 jcooper@carellabyrne.com

Cornell University

Martin E. Crandall Clark Hill PLC 500 Woodward Avenue Suite 3500 Detroit, MI 48226

Creative Techniques, Inc.

Credit Suisse

Carol Creel

https://ecf.nysb.uscourts.gov/cgi-bin/Dispatch.pl?821743027861918

Maureen A. Cronin Debevoise & Plimpton, LLP 919 Third Avenue New York, NY 10022 macronin@debevoise.com

#### Crown Credit Company

,

Thomas M. Cryan, Jr Baker & McKenzie LLP 815 Connecticut Avenue, N.W. Washington, DC 20006

Gary H. Cunningham

,

Gary H. Cunningham Kramer Mellen, P.C. 3000 Town Center, Ste. 1700 Southfield, MI 48075-1277

John K. Cunningham
White & Case, LLP
200 South Biscayne Boulevard
Suite 4900
Miami, FL 33131
jcunningham@whitecase.com,
rkebrdle@whitecase.com;dbaumstein@whitecase.com;icruz@whitecase.com;cryan@whitecase.com;lbea

Cunningham Engineering, Inc.

,

Andrew Currie WilmerHale, LLP 1875 Pennsylvania Avenue, NW Washington, DC 20006

Currie Kendall PLC

Raniero D'Aversa

,

Mayer, Brown, LLP 1675 Broadway New York, NY 10019-5820 rdaversa@mayerbrown.com, lmetzger@mayerbrownrowe.com;cwilliams-pugh@mayerbrown.com

Craig Alan Damast Blank Rome LLP 405 Lexington Avenue New York, NY 10174 cadamast@blankrome.com

Richard L Darst 8888 Keystone Crossing Blvd Suite 800 Indianapolis, IN 46240

Dennis Dashkovitz

,

Tracy Hope Davis United States Trustee Office 33 Whitehall Street 21st Floor New York, NY 10004

Dayton Supply & Tool Company Attn: Dwight Woessner 507 East First Street Dayton, OH 45402

Gail DeCaire 1714 Delaware Saginaw, MI 48602

Peter D. DeChiara Cohen, Weiss and Simon, LLP 330 West 42nd Street New York, NY 10036 pdechiara@cwsny.com, pellis@cwsny.com;iturner@cwsny.com

Debt Acquisition Company of America V, LLC 1565 Hotel Circle South Suite 310 San Diego, CA 92108

Dechert, LLP.

· ·

Defense Contract Management Agency

Deloitte & Touche, LLP.

,

Karol K. Denniston DLP PIPER LLP 550 South Hope Street Suite 2300 Los Angeles, CA 90071

Pg 35 of 84 Department of the Treasury, Internal Revenue Service Dept Of Revenue Compliance Division Bankruptcy Section P.O. Box 161108 Atlanta, GA 30321 Deringer-Ney, Inc. Robert E. Dettinger Russell Detwiler Paul H. Deutch Troutman Sanders LLP The Chrysler Building 405 Lexington Avenue New York, NY 10174 paul.deutch@troutmansanders.com, harriet.cohen@troutmansanders.com;alisa.aczel@troutmansanders.com Deutsche Bank Securities Inc. 60 Wall Street, 3rd Floor New York, NY

**Devco Corporation** 300 Lanidex Plaza Parsippany, NJ 07054

Douglas Deykes

DiConza Law, P.C.

Diane Nelson, CFC, Tax Collector of Pinellas County, Florida

Dierker & Associates, P.C.

Karen B. Dine

Stephen A. Ditullio

Ira S. Dizengoff Akin, Gump, Strauss, Hauer & Feld, LLP 590 Madison Avenue New York, NY 10022 idizengoff@akingump.com

Dobmeier Janitor Supply, Inc.

Diane L. Donabedian Luce, Forward, Hamilton & Scripps, LLP 121 Spear Street, Suite 200 San Francisco, CA 94105

Larry R. Dorning Attorney at Law, P.C. 111 West Main Street Hohenwalk, TN 38462

**Dow Corning Corporation** 

Christie Lyman Dowling Balch & Bingham, LLP 1901 Sixth Avenue N. Suite 2600 Birmingham, AL 35209

William P. Downey

James J. Dragna

David B. Draper

David B. Draper

Eugene Driker

Seth A. Drucker

Duane Morris LLP 30 S. 17th Street Philadelphia, PA 19103

## N**05-¥448\$**endtdern**Doce13/105**m Filed 03/13/08 Entered 03/13/08 08:22:57 Main **Doce13/105**m Filed 03/13/08 Entered 03/13/08 08:22:57 Main **Doce13/105**m Filed 03/13/08

James P. Dube

Blake, Cassels & Graydon, LLP Box 25, Commerce Court West 199 Bay Street Toronto, Ontario, M5L IA9

Robert J. Dubin

,

Due Doyle Fanning & Metzger, LLP

,

Jane M. Duffy

,

Dykema Gossett PLLC

,

**EMC** Corporation

,

EQUITY TRUST CO. CUST. FBO BENJAMIN D. TARVER IRA

,

Frank L. Eaton WHITE & CASE LLP 1155 Avenue of the Americas New York, NY 10036-2787

Economy Transport, Inc.

•

Robert J. Edel

,

David S. Elkind Ropes & Gray LLP 1211 Avenue of the Americas New York, NY 10036-8704 david.elkind@ropesgray.com, paul.lang@ropesgray.com

Douglas Ellmann Ellmann & Ellmann, P.C. 308 West Huron Ann Arbor, MI 48103-4204

Elmos North America, Inc.

,

Energy Engineering & Consulting Services, LLC 2137 South 800 West

Swayzee, IN 46986

Eq-Heritage, LLC

Estate of Virginia A. Haass

Michael S. Etkin Lowenstein Sandler PC 1251 Avenue of the Americas 18th Floor New York, NY 10019

Gary Ettelman Ettelman & Hochheiser, P.C. 100 Quentin Roosevelt Blvd. # 401 Garden City, NY 11530

Delphine L. Evans

Export Development Canada

FTI Consulting, Inc.

Fair Harbor Capital, LLC 875 Avenue of the Americas Suite 2305 New York, NY 10001

Fair Liquidity Partners, LLC

Joseph R. Falasco

Michael Farina Thaler & Gertler, LLP 900 Merchants Concourse Suite 414 Westbury, NY 11590

Jerry L. Fenton

John A. Ferroli

Fifteenth Judicial District Court

,

FirstEnergy Solutions Corp.

,

Michael D. Fishman 39533 Woodward Avenue, Suite 140 Bloomfield Hills, MI 48304

Brian T. FitzGerald P.O. Box 1110 Tampa, FL 33602

Brian T. FitzGerald Senior Assistant County Attorney Post Office Box 1110 Tampa, FL 33601-1110

Fitzgerald Water, Light, and Bond Commission

,

Jeanne Fitzsimmons

,

Elizabeth K. Flaagan HOLME ROBERTS & OWEN LLP 1700 Lincoln Street, Suite 4100 Denver, CO 80203

Mark T. Flewelling

,

Mark T. Flewelling Anglin, Flewelling, Rasmussen, Campbell & Trytten LLP 199 South Los Robles Avenue Suite 600 Pasadena, CA 91101

Flexible Automation, Inc.

,

Floform. Ltd.

•

Florida Production Engineering, Inc.

,

Benjamin H. Flowe

,

Francis J. Fodale

Glenn D. Forbis 39533 Woodward Avenue, Suite 140 Bloomfield Hills, MI 48304

Formall. Inc.

Charles R. Forman Post Office Box 159 Oscala, FL 34478

Lorna J. Foster P.O. Box 245 Plainwell, MI 49080

Steven E. Fox
Dreier LLP
499 Park Avenue
14th Floor
New York, NY 10022
sfox@dreierllp.com, bnizzo@dreierllp.com;jguerrier@dreierllp.com

Joseph D. Frank Frank/Gecker LLP 325 N. LaSalle Suite 625 Chicago, IL 60610

Fred Sisk, Knox County Trustee

Richard A. Freese 2031 2nd Avenue Birmingham, AL 35203

Naomi M. Frye

Fujikoki America, Inc.

Fulbright & Jaworski L.L.P.

G. Brian Patterson

https://ecf.nysb.uscourts.gov/cgi-bin/Dispatch.pl?821743027861918

G.P. Reeves, Inc.

GE Commercial Materials c/o Lori Vaughan Foley & Lardner LLP 90 Park Avenue 37th Floor New York, NY 10016

GMD Industries LLC dba Production Screw Machine Co. 1414 E. Second Street Dayton, OH 45403-1023

David Garland Moore, Clarke, DuVall & Rodgers, P.C. 2829 Old Dawson Road Albany, GA 31707 dgarland@mcdr-law.com, dgarland@mcdr-law.com

Joanne Gelfand

Arlene N. Gelman

John Gianfermi

Gobar Systems, Inc.

Ira P. Goldberg Di Monte & Lizak, LLC 216 West Higgins Road Park Ridge, IL 60068-5738

Ira P. Goldberg Di Monte & Lizak, LLC 216 West Higgins Road Park Ridge, IL 60068-5738

Robert B. Goldi Sotiroff & Abramczyk, P.C. 30400 Telegraph Road Suite 444 Bingham Farms, MI 48025

Andrew Goldman Wilmer Cutler Pickering Hale and Dorr LLP

## Ne**05-44481**ordbern**D**oce1331:05m Filed 03/13/08 Entered 03/13/08 08:22:57 Maintage4ment3 Pg 42 of 84

399 Park Avenue New York, NY 10022 agoldman@wilmer.com, patricia.doctor@wilmerhale.com;joel.millar@wilmerhale.com David N. Goldsweig Gooding Co Inc. Gooding Company, Inc. Patricia Gordon Robert D. Gordon Lesley Rita Gore Kitikul Andrew D. Gottfried Morgan, Lewis & Bockius LLP 101 Park Avenue New York, NY 10178 agottfried@morganlewis.com Gordon E. Gouveia Stephanie Gray Stephanie Gray Greeley Containment & Rework, Inc. Greenberg Traurig, LLP David M. Grogan Shumaker Loop & Kendrick 128 South Tryon Street Suite 1800 Charlotte, NC 28202

https://ecf.nysb.uscourts.gov/cgi-bin/Dispatch.pl?821743027861918

Paul S. Groschadl

#### Gruner AG

,

#### Kevin T. Grzelak

,

Jonathan P. Guy Orrick, Herrington & Sutcliffe LLP Columbia Center 1152 15th Street, N.W. Washington, DC 20005-1706

## Gwinn & Roby

,

Holly G. Gydus Regen Capital 2109 Broadway New York, NY 10023

HEAD acoustics, Inc.

,

Hain Capital Group, LLC 301 Route 17 6th Floor Rutherford, NJ 07070

## Randy Halazon

,

Halperin Battaglia Raicht, LLP

,

#### Charles Hamilton

,

Hamilton Tool & Machine, Co., Inc.

,

Hamlin Tool & Machine Co., Inc.

,

Michael C. Hammer

,

Tara Hannon Mandel Katz Manna & Brosnan, LLP 210 Route 303 Valley Cottage, NY 10989 thannon@mkmb.com

Harco Brake Systems, Inc. PO Box 335 Englewood, OH 45322

Harco Industries, Inc. PO Box 335 Englewood, OH 45322

Daniel J. Harlan 1360 S. Fifth Street Suite 204 St. Charles, MO 63301

Domencia N.S. Hartman

,

Larry D. Harvey Larry D. Harvey P.C. 5290 DTC Parkway Suite 150 Englewood, CO 80111

Bruce A. Harwood 1000 Elm Street PO Box 3701 Manchester, NH 03105-3701

Emily R. Haus Foley & Lardner LLP 321 North Clark Street Suite 2800 Chicago, IL 60610-4764

Mark C. Haut Morgan, Lewis & Bockius, LLP 101 Park Avenue 46th Floor New York, NY 10178

Dion W. Hayes McGuireWoods LLP 901 East Cary Street Richmond, VA 23219-4030 dhayes@mcguirewoods.com

HellermanTyton

,

Henman Engineering & Machine, Inc.

Henman Engineering & Machine, Inc.

,

Morrie Wayne Henry

,

Heraeus Amersil, Inc. McDermott Will & Emery LLP 340 Madison Avenue New York, NY 10173-1922

Richard B. Herzog

,

Highland Capital Management, LP.

,

Patricia L. Hill Statman, Harris & Eyrich, LLC 110 North Main Street Suite 1520 Dayton, OH 45402

Jane Ann Himsel

,

Hinshaw Roofing & Sheet Metal Co., Inc.

,

Marc E. Hirschfield Ropes & Gray LLP 1211 Avenue of the Americas New York, NY 10036-8704 MHirschfield@ropesgray.com

David A. Hodges

,

David A. Hodges 212 Center Street Fifth Floor Little Rock, AR 72201

David A. Hodges Centre Place 212 Center Street Fifth Floor Little Rock, AR 72201 Richard B. Hoffman

,

Evan C. Hollander White & Case LLP 1155 Avenue of the Americas New York, NY 10036 ehollander@whitecase.com, rlipman@mcleodusa.com

Hollingsworth Lumber

,

Hollingsworth Sawmill, Inc.

•

Joon P. Hong Richards Kibbe & Orbe, LLP One World Financial Center New York, NY 10281 jhong@rkollp.com, rkoquebec@rkollp.com

Honigman Miller Schwartz and Cohn LLP

,

Camille Hope

,

Eric H. Horn Lowenstein Sandler PC 65 Livingston Avenue Roseland, NJ 07068 ehorn@lowenstein.com

Laurel B. Houser

,

Peggy A. Housner State of Michigan Department of Attorney General Revenue & Collections Division 3030 W. Grand Blvd. 10th Fl. Ste. 200 Detroit, MI 48202

Peggy Ann Housner Michigan Department of Attorney General First Floor, Treasury Building 430 West Allegan Street Lansing, MI 48922

Patrick Howell Whyte Hirschboeck Dudek, S.C.

```
555 East Wells Street
Suite 1900
Milwaukee, WI 53202
phowell@whdlaw.com, lramirez@whdlaw.com;slarson@whdlaw.com
Patrick B. Howell
Patrick B. Howell
Whyte Hirschboeck Dudek S.C.
555 East Wells Street
Suite 1900
Milwaukee, WI 53202
Kelly Hurley
Hyatt Legal Plans, Inc.
ICG Castings, Inc.
ILM Tool, Incorporated
Ice Miller, LLP
Illinois Department of Revenues
Illinois Environmental Protection Agency
Impala Platinum
In-Parallel Computer Staff, Ltd.
Jay R. Indyke
Cooley Godward Kronish LLP
1114 Avenue of the Americas
New York, NY 10036
jindyke@cooley.com
Intec Group, Inc.
c/o Vedder, Price, Kaufman & Kammholz,PC
```

https://ecf.nysb.uscourts.gov/cgi-bin/Dispatch.pl?821743027861918

222 North LaSalle Street

Suite 2200

Chicago, IL 60601 Integrated Quality Solutions, LLC. Internal Revenue Service, Dept. of the Treasury 290 Broadway New York, NY 10007 Ionics Ultrapure Water Iowa Department of Revenue 1305 E. Walnut St. Hoover State Office Bldg. - 3rd FL Des Moines, IA 50319-0120 Iron Mountain Information Management, Inc. c/o Windels Mark Lane & Mittendorf, LLP 156 West 56th Street New York, NY 10019 Ivins, Phillips & Barker Ivins, Phillips, & Barker Chartered J. Gordon Lewis dba J. Gordon Lewis, PLLC J. Gordon Lewis, PLLC JPMORGAN CHASE BANK, N.A. JPMorgan Chase Bank, N.A. JPMorgan Chase, N. A. JPMorgan Chase, N.A. Wilma S. Jackson Kurt Jacobs Sidley Austin LLP

```
1501 K Street NW
Washington, DC 20005
Jacobson Mfg., LLC
Spencer James
Helen Jarmakowicz
201 Browertown Rd
West Paterson, NJ 07424-2609
Jefferson Wells International, Inc.
William H. Jeffress
Baker Botts LLP
1299 Pennsylvania Ave NW
Washington, DC 20004-2400
Jenner & Block LLP
Joe E. Tedder, CFC, Tax Collector for Polk County, Florida
John E Benz & Co.
John Hopkins University
Johnson Controls GmbH & Co. KG
Johnson Controls Interiors LLC
Floyd Jones
Jennifer Jones
Loretta M. Jones
Ronald E. Jorgensen
```

Judeo Manufacturing Michael L. Julius KDS Innovation in Electronic Solutions KPMG LLP KS Capital Partners, L.P. 11 West 42nd Street, 30th Floor New York, NY 10036 Kachele Vibrastop Kate Kanabay Kansas Department of Revenue Kardex Systems Inc. 25 Industrial Blvd Paoli, PA 19301 William M. Katich 500 South Second Street Springfield, IL 62706 Bart E. Kaylor Peter D. Keefe Kelley Drye & Warren LLP Ken Burton, Jr. Manatee County Tax Collector Thomas Kennedy Kenneth Mason Publications Limited

William Kerscher

,

William Kerscher 1321 Kings Carriage Grand Blanc, MI 48439

Thomas H. Keyse 1700 Lincoln Street Suite 4000 Denver, CO 80203

Kiefel Technologies, Inc.

,

Kenneth J. Kies

,

Steve Kieselstein Kieselstein LawFirm, PLLC 43 British American Boulevard Latham, NY 12110

Killam

,

King & Spalding LLP

,

King Collision

,

Evelyn M. Kiresen St. Andrews-South Life Care Community 6065 S Verde Trail Apt # G-321 Boca Raton, FL 33433

Kirkpatrick & Lockhart Nicholson Graham LLP

,

Kirkpatrick & Lockhart Preston Gates Ellis LLP

,

Susheel Kirpalani Quinn Emanuel Urquhart Oliver & Hedges 51 Madison Avenue, 22nd Floor New York, NY 10010 susheelkirpalani@quinnemanuel.com, benjaminfinestone@quinnemanuel.com;josephminias@quinnemanuel.com Klash, Inc.

,

Alan J. Knauf Knauf Shaw LLP 1125 Crossroads Building 2 State Street Rochester, NY 14614

Ernest A. Knobelspiesse

,

Knox County Trustee

,

Joseph B. Koczko Thompson Hine LLP One Chase Manhattan Plaza 58th Floor New York, NY 10005 joseph.koczko@thompsonhine.com

Barry R. Kogut

,

Hanan B. Kolko Meyer, Suozzi, English & Klein, P.C. 1350 Broadway Suite 501 New York, NY 10018 hkolko@msek.com, egilmartin@afanet.org;rclayman@geclaw.com

Korten Quality Systems, Ltd.

,

James M. Koshland

,

Laurie Krepto Montgomery, McCracken Walker & Rhoads 123 South Broad Street Avenue of the Arts Philadelphia, PA 19109 lkrepto@mmwr.com

Kringeta Design & Drafting

,

Kelly A. Kruse 4190 Telegraph Rd. Ste 3500

### Bloomfield Hills, MI 48302

Diane V. Kuenzel Kuenzel & Lutes, P.A. 4111 Land O' Lakes Boulevard Suite 302-D Land O' Lakes, FL 34639

### Duane Kumagai

,

John M. Kunst

,

Kurtzman Carson Consultants LLC 2335 Alaska Avenue El Segundo, CA 90245

Edward D. Kutchin Kutchin & Rufo, P.C. 155 Federal Street, 17th Floor Boston, MA 02110-1727

L & B Cartage, Inc. - Omni Warehouse

,

L.A.W.S. Labor Advocates for Workers Solutions

,

## LB Transportation Group

,

Denise K. LaRue HASKIN LAUTER LaRUE & GIBBONS 255 North Alabama Street Indianapolis, IN 46204

Andrew Ladika 3951 River Lane Rocky River, OH 44116

Harold A. Larson Couzens, Lansky, Fealk, Ellis, Roeder & Lazar, P.C. 39395 W. 12 Mile Road Suite 200 Farmington Hills,, MI 48331

Edward L. Lavelle

,

James Michael Lawniczak
Calfee, Halter & Griswold, LLP
1400 McDonald Investment Center
800 Superior Avenue
Cleveland, OH 44114-2688

Brenda Lawrence

,

Anna C. Lee Mandel, Katz, Manna & Brosnan, LLP 210 Route 303 Valley Cottage, NY 10989

Edward J. Leen Mandel, Katz, Manna & Brosnan, LLP The Law Building 210 Route 303 Valley Cottage, NY 10989 eleen@mkmb.com

Legal Cost Control, Inc.

,

Legal Cost Control, Inc.

,

Leichester Die & Tool, Inc.

,

David S. Leinwand Amroc Investments, LLC 535 Madison Avenue 15th Floor New York, NY 10017

Clifford Leong 3616 Garner Pl. Encinitas, CA 92024

Wilfred D. Leong

,

Alicia M. Leonhard Office of the United States Trustee Southern District of New York 33 Whitehall Street, Suite 2100 New York, NY 10004

Edward J. Lesniak

,

```
Edward J. Lesniak
Burke, Warren, MacKay & Serritella, P.C.
330 N. Wabash Avenue
22nd Floor
Chicago, IL 60611-3607
Ira M. Levee
Lowenstein Sandler PC
1251 Avenue of the Americas 18th Floor
New York, NY 10019
Lexington County, Treasurer's Office
Lexington Rubber Group., Inc.
Zhang Xiao Li
Lifetime Industries, Inc.
Lippert, Humphreys, Campbells, Dust & Humphreys, P.C.
Littlefuse, Inc.
Local 897, UAW
Logistics Insight Corp. (LINC)
Allison W. Lowell
Jay L. Lubetkin
Patricia A. Lykins
MEMC Electronic Materials, Inc.
```

MSX International, Inc.

MSX International, Inc. 22355 W. 11 Mile Road Southfield, MI 48034

Machined Products Co.

Madison County, Mississippi Tax Collector to Objection to Claim

Madison Investment Trust - Series (1-50) 6310 Lamar Ave Suite 120 Overland Park, KS 66202

Larry Magarik Kennedy, Jennik & Murray, P.C. 113 University Place, 7th Floor New York, NY 10003

William Bernard Maguire

Ann M. Maher

Mallesons Stephen Jaques

Carmen Mandato

Neal S. Mann New York State Attorney General's O 120 Broadway 24th Floor New York, NY 10271

Evie Stiles Manusakis

MarTek, Inc.

Wendy G. Marcari Dreier LLP 499 Park Avenue 14th Floor New York, NY 10022

Alan E. Marder

Rosen Slome Marder LLP 333 Earle Ovington Boulevard Suite 901 Uniondale, NY 11553

Maricopa County Treasurer

Maricopa County Treasurer's

Townsell G. Marshall

Martinrea International Inc.

Master Molded Products Corporation

Victor J. Mastromarco

Paul C. Mathis

Deborah A. Mattison

Jil Mazer-Marino Rosen Slome Marder LLP 333 Earle Ovington Boulevard Suite 901 Uniondale, NY 11553 mail@rsmllp.com

John K. McAndrew Woods Oviatt Gilman LLP 700 Crossroads Building 2 State Street Rochester, NY 14614

John K. McAndrew Woods Oviatt Gilman LLP 700 Crossroads Building 2 State Street Rochester, NY 14614

Douglas J. McBride

Robert G. McClure

7

John K. McDavid

,

McDemott Will & Emery LLP 340 Madison Avenue New York, NY 10173-1922

Timothy S. McFadden Locke Lord Bissell & Liddell.LLP 111 South Wacker Drive Chicago, IL 60606 tmcfadden@lockelord.com, docket@loceklord.com

McGlinchey Stafford, PLLC

,

Maureen A. McGlynn

,

John McGrath

,

John A. McKinney

,

Daniel A. McLaughlin Sidley Austin LLP 787 Seventh Avenue New York, NY 10019

McNees Wallace & Nurick LLC

,

McShane & Bowie, P.L.C.

.

Patrick E. Mears Barnes & Thornburg LLP 300 Ottawa Avenue, NW Suite 500 Grand Rapids, MI 49503

Timothy Mehok

,

Richard G. Menaker Menaker & Herrmann, LLP 10 E. 40th Street

New York, NY 10016 Mesirow Financial Consulting, LLC Methode Electronics, Inc., and its Affiliates 115 South LaSalle Street Chicago, IL 60603 Merle C. Meyers Michael D. Schloff, PLLC Michigan Gas Utilities Michigan Heritage Bank Eva Milanowki Alexander Miller Keith Miller Milliken & Company Minco Tool & Mold Sakura Mizuno Terry Mocny Terry R. Mocny James W. Moennich Wickens, Herzer, Panza, Cook & Batista Co 35765 Chester Road Avon, OH 44011-1262

Moldtech, Inc.

Glenn A. Montgomery Moraine Maintenance Co, Inc 2611 Nordic Rd Dayton, OH 45414 Moraine Maintenance Co., Inc. Sarah E. Morrison Whitney Mosby Mothershead Robert A. Mothershead Multibase, Inc. Murphy Desmond S.C. NU Horizons Electronics Corp. Larren M. Nashelsky Morrison & Foerster LLP 1290 Avenue of the Americas New York, NY 10104 rfreimuth@mofo.com;nrosenbaum@mofo.com National City Commerical Capital National Fire Insurance Company of Hartford and Continental Casualty Company Kathy R. Neal Carolyn Needham

Neosong USA, Inc.

,

C. Donald Neville Kroll, McNamara, Evans & Delehanty, LLP 29 South Main Street West Hartford, CT 06107

C. Donald Neville Kroll, McNamara, Evans & Delehanty, LLP 29 South Main Street West Hartford, CT 06107

New York State Department of Taxation and Finance

,

New York State Department of Taxation and Finance

,

New York State Office of Temporary and Disability Assistance

,

Newington Capital, Inc. P.O Box 20224 New York, NY 10021-0063

Newstart Factors, Inc 281 Tresser Blvd Suite 1501 Stamford, CT 06901

Thomas R. Noland Stratman, Harris & Eyrich, LLC 110 North Main Street Suite 1520 Dayton, OH 45402

Nutech Plastics Engineering, Inc. Tisdale & Associates LLC 1600 Broadway Suite 2600 Denver, CO 80202

Michael P. O'Connor 10 Esquire Road, Suite 14 New City, NY 10956

Matthew Oddy

,

Ohio Hoist & Puller/Tuf-Tug Products & Accessories

Ohio Job & Family Ohio Job & Family Services Donna Ondash Kenneth Ondash One Hundred Transferred Employees of Delphi Optical Cable Corporation (OCC) Orange County Tax Collector California Ore Hill Hub Fund, LTD. 650 FIFTH AVENUE 9TH FL NEW YORK, NY 10019 Eva Orlik Eva M. Orlik James R. Oswald Adler Pollock & Sheehan, P.C. One Citizens Plaza, 8th Floor Providence, RI 02903 Oxford Industries of CT, Inc., d/b/a Oxford Polymers PABCO Industries, LLC. PBR Australia PTY LTD. PBR International c/o Lori Vaughan Foley & Lardner 90 Park Avenue

37th Floor New York, NY 10016

PBR Tennessee, Inc.

,

PEC of America Corp.

,

PML FLIGHTLINK LTD.
NEWMAN LANE
ALTON, HAMPSHIRE
UNITED KINGDOM 0X16 1SG

,

Stephen M. Packman Archer & Greiner One Centennial Square Haddonfield, NJ 08033 spackman@archerlaw.com

Anneliese H. Pak Ropes & Gray LLP 1211 Avenue of the Americas New York, NY 10036-8704 Anne.Pak@ropesgray.com

Panasonic Electric Works Corporation of America

,

George Panters Hayt, Hayt & Landau 600 Northern Blvd. Great Neck, NY 11021

Park Enterprises of Rochester, Inc.

,

Parkview Metal Products, Inc.

,

Brian C. Pauls

,

Thomas C. Pavlik Novak, Robenalt, Pavlik Skylight Office Tower, Suite 270 1660 West Second Street Cleveland, OH 44113

Simon Peach

Pedersen, Keenan, King, Wachsberg & Andrzejak, P.C.

,

Brian Penley

•

James Penney

,

People's Republic of China

•

Victoria B. Perez

÷

Anne M. Peterson Phillips Lytle Hitchcock Blaine & Huber 3400 HSBC Center Buffalo, NY 14203 apeterson@phillipslytle.com

Phelps, Jenkins, Gison & Fowler, LLP.

,

Phillips Plastics Corporation

,

Harvey Pickering

,

A. Robert Pietrzak Sidley Austin LLP 787 Seventh Avenue New York, NY 10019

Marc A. Pifko Kirkpatrick & Lockhart Preston Gates Ellis LLP 599 Lexington Avenue New York, NY 10022 nathanael.meyers@klgates.com

Pillsbury Winthrop Shaw Pittman LLP

,

Pillsbury Winthrop Shaw Pittman, LLP

•

Pitney Bowes Credit Corporation

Thomas A. Pitta Lowenstein Sandler PC 1251 Avenue of the Americas New York, NY 10020 tpitta@lowenstein.com

Plastomer Corporation

,

James A. Plemmons

,

Steven D. Pohl
Brown Rudnick Berlack Israels, LLP
One Financial Center
Boston, MA 02111
spohl@brownrudnick.com,
cennis@brownrudnick.com;sbeville@brownrudnick.com;claukamg@brownrudnick.com

Polk County Tax Collector

,

Portage County Water Resources Department

,

Alan B. Posner Kelman Loria, PLLC 660 Woodward Ave. Suite 1420 Detroit, MI 48226

Amy Wallace Potter DLI Piper US LLP 2000 University Avenue East Palo Alto, CA 94303

Michael Potter N.38 W.26876 Glacier Rd. Pewaukee, WI 53072

William E. Prachar

,

Preyco Manufacturing Co., Inc.

,

Price, Heneveld, Cooper, DeWitt & Litton, LLP.

•

```
Price, Heneveld, Cooper, DeWitt & Litton, LLP.
Price, Heneveld, Cooper, DeWitt & Litton, LLP.
PricewaterhouseCoopers, LLP.
Prichard, Hawkins, McFarland & Young, LLP
Thomas B. Prickett, II
215 Second Avenue East
P.O. Box 1200
Oneonta, AL 35121
Pro Pallet, Inc.
Protomold Company, Inc.
Leigh S. Prugh
QAD, Inc.
Steven W. Quattlebaum
Quick Tanks, Inc.
Quinn Emanual Urquhart Oliver & Hedges, LLP.
Quinn Emanuel Urquhart Oliver & Hedges LLP
Quinn Emanuel Urquhart Oliver & Hedges LLP
Quinn Emanuel Urquhart Oliver & Hedges LLP
Quinn Emanuel Urquhart Oliver & Hedges, LLP
RCMA AMERICAS INC.
```

**RLI Insurance Company** 

,

Leonard J. Rachwal

7

Rader Fishman & Grauer LLP

,

Rader Fishman & Grauer LLP

7

Rader, Fishman & Grauer PLLC.

,

Radiall

,

Mark L. Radtke

,

Geoffrey T. Raicht Sidley Austin LLP 787 Seventh Avenue New York, NY 10019 graicht@sidley.com, emcdonnell@sidley.com

Rand Transcript Service, Inc.

7

Rasselstein GmbH

,

Receivable Management Services

,

Martin J. Reder

,

Redrock Capital Partners, LLC 111 S. Main Street Suite C11 PO Box 9095 Breckenridge, CO 80424

Jo Christine Reed Sonnenschein Nath & Rosenthal, LLP 1221 Avenue of the Americas New York, NY 10020

# N.Q5-44484orddern Doce13,195m Filed 03/13/08 Entered 03/13/08 08:22:57 Main Documents Pg 68 of 84

jereed@sonnenschein.com, rrichards@sonnenschein.com

Scott Reese

Scott Darryl Reese

Scott Darryl Reese

Scott Darryl Reese

Regency Reporting, Inc.

Sandra A. Reimer 666 Fifth Avenue New York, NY 10103

Relats S.A.

Reliance Insurance Company (In Liquidation)

Donald P. Renaldo Sidley Austin LLP 787 Seventh Avenue New York, NY 10019

Republic Engineered Products, Inc. c/o Shawn M. Riley, Esq. McDonald Hopkins Co., LPA 600 Superior Avenue, E. Suite 2100 Cleveland, OH 44114

Brian Resnick Davis Polk & Wardwell 450 Lexington Avenue New York, NY 10017 r.digest@dpw.com

Kenneth A. Reynolds Pryor & Madelup, LLP 675 Old Country Road Westbury, NY 11590

Vincent E. Rhynes

1514 W. Manchester Ave # 5 Los Angeles, CA 90047

Jeffrey A. Rich Rich, Crites & Dittmer, LLC 300 East Broad Street, Suite 300 Columbus, OH 43215

Michael P. Richman Foley & Lardner, LLP 90 Park Avenue 37th Floor New York, NY 10016 mrichman@foley.com

Frederick T. Rikkers

,

Ris The Paper House

,

Ronald A. Rispo

,

Harold Ritvo, P.C. One University Plaza Hackensack, NJ 07601

Lawrence Rivers

,

Riverside Claims, LLC.

,

Terri A. Roberts 32 North Stone Ave Suite 2100 Tucson, AZ 85701

Rockwell Automation

,

Patricia M. Rodenhausen U.S. Department of Labor Office of the Solicitor 201 Varick Street Room 983 New York, NY 10014 rogoff.jeffrey@dol.gov Brian W. Rogers

Caroline Rogus WilmerHale, LLP 1875 Pennsylvania Avenue, NW Washington, DC 20006

Andrew Neil Rosenberg
Paul, Weiss, Rifkind, Wharton
& Garrison LLP
1285 Avenue of the Americas
New York, NY 10019
arosenberg@paulweiss.com, emccolm@paulweiss.com;bfiller@paulweiss.com

Risa M. Rosenberg
Milbank Tweed Hadley & McCloy LLP
1 Chase Manhattan Plaza
New York, NY 10005-1413
RROSENBERG@milbank.com;jclark2@milbank.com;financialrestructuringefilings@milbank.com

Robert J. Rosenberg Latham & Watkins 885 Third Avenue New York, NY 10022

Gregg Rossi P.O. Box 6045 Youngstown, OH 44501

Richard A. Rossman Pepper Hamilton LLP 100 Renaissance Center 36th Floor Detroit, MI 48243

Gregory T. Roth 2288 Major Lane Davison, MI 48423

Rothschild, Inc.

Paul J.N. Roy Mayer, Brown, LLP 71 S. Wacker Drive Chicago, IL 60606 aconnor@mayerbrownrowe.com

Cathy Rozanski

Paul Rubin Herrick, Feinstein LLP Two Park Avenue New York, NY 10016 prubin@herrick.com

Laurent A. Ruessmann Sidley Austin LLP Square de Meeus, 35 B-1000 Brussels, Belgium

,

Leon R. Russell

,

Leon R. Russell 3102 Oak Lawn Suite 600, LB 164 Dallas, TX 75219

Paul Ryan

,

SFS Intect, Inc.

,

SGS North America, Inc.

,

SKF USA, Inc.

,

SL Stephenson & Lawyer, Inc.

,

SPCP Group LLC as Assignee of Solution Recovery Services, Inc.'s

,

STATE OF CONNECTICUT, DEPARTMENT OF REVENUE SERVICES

,

Yilmaz Sahinkaya

,

Saint Louis County Collector of Revenue

,

Samsung Electro Mechanics Co Ltd 314 Maetan 3-dong, youngtong-gu Suwon, Kyunggi 448-803

Republic of Korea Sanders Lead Co., Inc. Darrin C. Savage David A. Schaefer Scheuer Mackin & Breslin LLC Schleuniger, Inc. Darla Schmidt Dave J. Schmidt Ronald J. Schmidt Schmidt Technology GmbH William R. Schulz Lawrence M. Schwab BIALSON, BERGEN & SCHWAB, Esq. 2600 El Camino Real Suite 300 Palto Alto, CA 94306 Andrea B. Schwartz Fulbright & Jaworski L.L.P. 666 Fifth Avenue New York, NY 10103 aschwartz@fulbright.com Bryan I. Schwartz Jay A. Schwartz

Peter Gregory Schwed Loeb & Loeb, LLP 345 Park Avenue New York, NY 10154 gschwed@loeb.com, tcummins@loeb.com

Seal & Design Inc.

,

Senus Precision Die Casting, Inc.

,

**Sharp Electronics Corporation** 

,

Sharp Electronics Corporation, Sony Electronics, Inc. and Milliken Company

,

Shearman & Sterling LLP 599 Lexington Avenue New York, NY 10022

Shearman & Sterling, LLP.

,

Adam L. Shiff Kasowitz, Benson, Torres & Friedman LLP 1633 Broadway New York, NY 10019-6799 ashiff@kasowitz.com,

ffigueroa@kasowitz.com;alungen@kasowitz.com;jfolkes@kasowitz.com;jcarter@kasowitz.com

Lesley Shore 110 W College St Hagerstown, IN 47346

Wallace A. Showman 1350 Avenue of the Americas 29th Floor New York, NY 10019

Michael E. Sieloff

,

Siemens Automotive Canada Inc.

7

Siemens VDO Automotive Canada Inc.

,

Siemens VDO Automotive Corp.

Sierra Liquidity Fund

Sierra Liquidity Fund 2699 White Road #255 Irvine, CA 92614

Sierra Liquidity Fund, LLC

Sierra Liquidity Fund, LLC 2699 White Rd. Irvine , ca 92614

Sierra Liquidity Fund, LLC (Assignee)

Sierra Liquidity Fund, LLC (Assignee); Dynamic Corporation (Assignor)

Sierra Liquidity Fund, LLC (Assignee); Showers Group, Inc, Shepard Mfg Co., Inc. (Assignor)

Sierra Liquidity Fund, LLC.

Sierra Liquidity Fund, LLC.

Robert M. Sigler

John D. Silk Rothschild, Barry & Myers 55 West Monroe Street Suite 3900 Chicago, IL 60603-5017

Rebecca H. Simoni von Briesen & Roper, s.c. 411 E. Wisconsin Avenue Ste. 700 Milwaukee, WI 53202

Rick L. Sizemore 6595 Westminster Drive East Amherst, NY 14051

Skadden Arps Slate Meagher & Flom LLP

Skadden Arps Slate Meagher & Flom LLP 4 Times Square New York, Ny 10036

Skadden, Arps, Slate, Meagher & Flom LLP

,

Skadden, Arps, Slate, Meagher & Flom, LLP.

,

Skadden, Arps, Slate, Meagher & Flom, LLP.

,

Skilled Trades Employees

,

R. Michael Sment Law Offices of Michael R. Sment 770 County Square Drive Suite 210 Ventura, CA 93003-5407

Mary Beth Smith 7339 Bedford Rd. Hubbard, OH 44425

Wendy W. Smith Binder & Malter, LLP 2775 Park Avenue Santa Clara, CA 95050

Michael J. Sobieray Stewart & Stewart Attorneys at Law 931 S. Rangeline Road Carmel, IN 46032

Sokymat Automotive GmbH, Gewerbeparkstrasse 10, D-5180 Reichshof-Wehnrath

Robert Solt

Solvay Flourides, LLC

•

Solvay Fluorides Inc. 3500 Missouri Ave. East Saint Louis, IL 60055-0236 Mark R. Somerstein Ropes & Gray LLP 1211 Avenue of the Americas New York, NY 10036-8704 mark.somerstein@ropesgray.com

Sonic Tech Inc.'s

,

Sonic Tech, Inc.

,

Sony Electronics, Inc.

,

Paul H Spaeth 130 West Second St., Ste. 450 Dayton, OH 45402

Spector & Ehrenworth, P.C.

,

St. Clair Plastics Co.

,

Thomas St. George 729 Clifton Dr. Ne. Warren, OH 44484

Byron C. Starcher

,

State of Indiana, Department of Revenue

,

William J. Stavole

,

Andrew Stern Sidley Austin LLP 787 Seventh New York, NY 10019

Steven Hall & Partners, LLC

,

Stonehill Institutional Partners, L.P. c/o Stonehill Capital Management 885 Third Avenue 30th Floor

New York, NY 10022 Paul M. Stoychoff Sundram Fasteners Limited Superior Design Co., Inc. T & L Automatics, Inc TDK Corporation of America **Tadiran Batteries** Leigh C Taggart 39533 Woodward Avenue Suite 140 Bloomfield Hills, MI 48304 Robert P. Tata 307 Tiffin Avenue Huron, OH 44839 Tax Collector for Polk County, Florida John E. Taylor Team Golden Link America Corporation **Technical Machinery Sales** Telamon Teledyne Technologies Incorporated Teledyne Technologies, Inc. Tessier Machine, Co.

TestEquity, Inc. Texas Comptroller Of Public Accounts Texas Comptroller of Public Accounts Texas Comptroller of Public Accounts on behalf of the State of Texas, Texas Municipalities, Texas Counties, Special Purpose Districts and/or Texas Metropolitan or Regional Transportation Authorities **Textron Financial Corporation** The American Team, Inc. The Bank of Tokyo-Misubishi UFJ, Ltd. The Commonwealth of Massachusetts The Growing Concern The Mapes Piano String Company The State of Ohio Department of Taxation The Thomas Engineering & Surveying Co. The Thomas Engineering & Surveying, Co. Thermotech Company 1302 South 5th Street Hopkins, MN 55343-7877 Richard F. Thiry Stephen R. Thomas

Thomas Engineering Company

,

Thompson Emergency Freight Systems

,

Thompson, Hine & Flory, LLP.

,

Thompson, Hine & Flory, LLP.

,

Thompson, Hine & Flory, LLP.

,

Thorn Gershon Tymann and Bonanni, LLP

,

Thyssenkrupp Waupaca., Inc.

,

Timmons Oil Company, Inc.

,

Tinoco Soares & Filho Ltda.

•

Togut Segal & Segal LLP One Penn Plaza Suite 3335 New York, NY 10119

Togut, Segal & Segal LLP One Penn Plaza Suite 3335 New York, NY 10119

Togut, Segal & Segal LLP One Penn Plaza Suite 3335 New York, NY 10119

Seth P. Tompkins 1000 Maccabees Center 25800 Northwestern Highway Southfield, MI 48075-1000

Amy M. Tonti Reed Smith LLP 435 Sixth Avenue

## NOS-4448SendternDocc1S105m Filed 03/13/08 Entered 03/13/08 08:22:57 Main Docc1710ent83 Pg 80 of 84

Pittsburgh, PA 15219 atonti@reedsmith.com, slucas@reedsmith.com Steven B. Towbin Tower Automotive, Inc. Trade-Debt.net P.O Box 1487 West Babylon, NY 11704 Trinary Douglas M. Trout 301 West Third Street PO Box 972 Dayton, OH 45422 Turtle & Hughes Inc. Tuscaloosa County Alabama Tuscaloosa County Tax Collector TypeWrite Word Processing Service 356 Eltingville Boulevard Staten Island, NY 10312 U.S. Aeroteam Inc. U.S. Equal Employment Opportunity Commission UAW International Retired Workers Council #31411 Umi United Machining, Inc. United States Attorney United States District Court

500 Pearl Street

New York, NY 10007 Unitrin Kemper Auto and Home Universal Am-Can, Ltd. c/o Mark H. Shapiro 24901 Northwestern Highway Suite 611 Southfield, MI 48075 Universal Truckload Services, Inc. Larry Vanderpool Vanguard Die & Machine, Inc. Varroc Exhaust Systems, Pvt. Ltd. Charles K. Veenstra Veritext, LLC Versatile Engineering 1559 West 135th Street Gardena, CA 90249 VonWin Capital, L.P. 60 Madison Avenue 2nd Floor New York, NY 10010 W. Timothy Miller WESCO Distribution, Inc.

Wallace W. Walker Roetzel & Andress 222 South Main Street Akron, OH 44309

WWG, Inc.

```
Timothy W. Walsh
DLA Piper US LLP
1251 Avenue of the Americas
New York, NY 10020-1104
timothy.walsh@dlapiper.com,
william.coleman@dlapiper.com;jeremy.johnson@dlapiper.com;mark.c.smith@dlapiper.com;christopher
Robert W. Ward
Robert W. Ward
Earl Washington
Lafonza Earl Washington
Lafonza Earl Washington
Jeffrey Wax
David B. Weinstein
Jeffrey H. Weir, II
Colella & Kolczun, P.L.L.
6055 Park Square Drive
Lorain, OH 44053
Jeffrey H. Weir, II
Colella & Kolczun, P.L.L.
6055 Park Square Drive
Lorain, OH 44053
Kevin P. Weldon
Jay Welford
Joseph N. Wharton
```

Whitlam Label Company, Inc.

Kerry R. Wieland

Wilhelm Kachele GmbH

,

Evelyn R. Williams 4861 Kinghurst Dr. San Jose, CA 95124

Daniel M. Wilson

,

Wimer Law Offices, P.C.

,

Thomas C. Wimsatt Mahlberg, Brandt, Gilbert Thompson & Bommarito

,

Windham Professionals, Inc.

,

Denisa K. Wineinger

,

Wireless Matrix Corporation c/o Cooley Godward LLP 101 California Street 5th Floor San Francisco, CA 94111-5800

Robert P. Wise

,

David Wright

,

Orval Wright

,

D. Bradley Young Sanyo North America 2055 Sanyo Ave San Diego, CA 92154-6229

Young Conaway Stargatt & Taylor, LLP

,

Yuasa and Hara

Zeanah, Hust, Summerford & Williamson

,

Mildred Zivov

,

Lee A. Zoeller

,